WPMB No. 488 of 2005

Hon'ble P.C. Verma, J.
Hon'ble M.M. Ghildiyal, J.

Since the alternative remedy is available to the petitioner under the statute before Respondent No.1- Dy. Commissioner, Customs & Central Excise, Dehradun, therefore we relegate the petitioner to appear before Respondent No.1. However, it is provided that opportunity of hearing shall be given to the petitioner.

The petition is dismissed accordingly.

(M.M.G. J.) **(P.G.V., J.)**

04.9.2006

Rajeev Dang